



General Assembly

January Session, 2005

***Raised Bill No. 1317***

LCO No. 4401

\*04401\_\_\_\_\_HS\_\*

Referred to Committee on Human Services

Introduced by:  
(HS)

***AN ACT PROVIDING FOR A PERSONAL PROPERTY TAX  
EXEMPTION FOR FAMILY DAY CARE HOMES.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 Section 1. Section 12-81 of the general statutes is amended by adding  
2 subdivision (76) as follows (*Effective October 1, 2005, and applicable to*  
3 *assessment years commencing on or after October 1, 2005*):
- 4 (NEW) (76) Personal property actually and exclusively used in the  
5 business of operating a licensed family day care home.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2005, and applicable to assessment years commencing on or after October 1, 2005</i>	12-81

***Statement of Purpose:***

To provide licensed family day care homes with a personal property tax exemption.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*